

2009 DRAFTING REQUEST

Bill

Received: **08/04/2009**

Received By: **mglass**

Wanted: **As time permits**

Identical to LRB:

For: **Jim Holperin (608) 266-2509**

By/Representing: **Liz Novak**

This file may be shown to any legislator: **NO**

Drafter: **mglass**

May Contact:

Addl. Drafters:

Subject: **Nat. Res. - parks and forestry**

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Holperin@legis.wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Limit on closing land under the managed forest land program

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?							
/P1	mglass 08/21/2009	jdye 08/24/2009	rschluet 08/24/2009	_____	sbasford 08/24/2009		S&L
/1	mglass 09/14/2009	jdye 09/15/2009	mduchek 09/16/2009	_____	cduerst 09/16/2009	lparisi 09/16/2009	

FE Sent For: "1" @ intro, 9/23/09

<END>

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/?	mglass	PI 8/24 jld		_____ _____			

FE Sent For:

<END>

Gibson-Glass, Mary

From: Novak, Elizabeth
Sent: Thursday, July 30, 2009 11:24 AM
To: Gibson-Glass, Mary
Subject: FW: MFL legislation

Mary:

I talked with Becky Tradewell this morning, and she referred me to you about this issue. Sen. Holperin's looking to make a change to some managed forest law.

Below is the language we were thinking to address a particular issue in Goodman, WI.

If you want, I could explain the problem we have in Goodman and see if you think this language change would fix the problem? Just let me know.

Thanks much!

-Liz

Elizabeth Novak
Office of Senator Jim Holperin
State Capitol, 409 South
(608)266-2509

*this covers more
than just Coleman*

I'm thinking of the following statute change:

s.77.83(1)(d) No managed forest land may be closed after January 1, 2009 if it was part of a contiguous parcel exceeding 8,000 acres under single ownership.

original parcel of more than 8,000 acres *owned by corp* was divided up between shareholders (?) so each ~~holder~~ got ~~outright~~ ownership. Divided into 150 acres parcels so they could close it all - all land was entered under program. Will get info re: how ownership was transferred

is owned ~~under~~ by same members but organized as 56 LLCs

160 is limit

Steve Gostisha, Town of Goodman Board member, called today concerned about the local hunting and fishing club that plans to break up their land into 56 LLCs and enter the tracts into closed MFL removing the land from the tax rolls and the obvious impact it will make on the Town of Goodman. He would like to speak with you directly about it.

Work: 920-897-2104

Cell: 715-889-0912

50% of "nonproductive"

"productive"

- 9,000 acres (60% of taxable forest land in the Town)
- Coleman Lake Club... owned by remnants of wealthy Chicago families
- DNR notified Goodman
- Bob Mather (608)-266-1727
- DNR publishes parcel descriptions on 6/1 or so. Town can "contest" that, but only if proposed entry isn't "legal" to enter.
- 30+ (acre^{mill}) paid to localities now... but frozen... used to be a "formula" which would account for proportion of MFL acres in a jurisdiction + adjust aids accordingly. Aids frozen now so they don't compensate as before.
- all forested land is:
 - * 26 mil all * 13 mil Coleman Lake Club
- Bob Mather:
 - Allen Bousley was Atty. applicant. He died... wife took over. Application for 56 parcels (@ 80-120 acres) on its way to Madison.
 - they had a forester on staff... had been managing... they'll have to do more now.
 - non-person fix? (trust/corp.)
 - NO "super clean" fix, lawyers say.
- 2004 law: 100% of yield tax goes back to 80% town/20% county
- closed fee goes to DNR... was to be used for MFL grant program.
- "resource aid payment" to ~~taxing~~ counties w/40,000 per taxing jurisdiction.
- Iron/Adam/Douglas

Steve Gostish
hunting and f
into closed M
the Town of C

Work: 920-8

Cell: 715-88

- 9,000 ac
- Coleman L
- DNR not
- Bob Mat
- DNR pu
- that, b
- 30+ (ac
- "formu
- in a j
- all for
- \$26 mi

Supervisor Asks Co. To Oppose MFL Enrollment For Coleman Lake Club

Supervisor Mike Cassidy, who represents Goodman on Marinette County Board, attended the Forestry Committee meeting Thursday, May 7 to try to enlist their help in opposing attempts by Coleman Lake Club to enroll their entire 8,400 privately owned acres into the DNR's Managed Forest Land (MFL) program. Despite the enrollment, if approved, the land will remain closed to the public.

Goodman residents are very concerned about what removal of that amount of extremely valuable land from the assessment rolls will do to the property taxes of everyone else in the town, Cassidy said.

The committee took no action, since the matter was not on the meeting agenda and came up under correspondence.

Cassidy said the Goodman Town Board is asking the DNR not to enroll the property, and plans to schedule a general public town meeting

in the near future to address the issues and answer questions on just what the tax impact will be.

Under old MFL laws enrollment in the program would have required the very private Coleman Lake Club to open their land to the general public for recreational use. That is no longer the case.

A law change a few years ago created two tiers of MFL participation. Under one, property enrolled after 2004 will be taxed \$1.67 per acre, but would have to allow public access for recreation. Under the new second tier, owners can keep their property off limits to the public and still reap tax benefits while waiting for their trees to grow. Tax is set at \$8.34 per acre. The difference in the two tiers is huge on a property that size, but tremendously less than on non-enrolled woodlands, where the average tax statewide is about \$33 per acre. In both tiers, property

owners must manage the enrolled forest land in accord with a plan worked out with the help of professional foresters and approved by the DNR, which includes harvesting timber as prescribed in the plan. In the past, Coleman Lake Club has allowed harvest on some por-

tions of its property, but in general has maintained mature untouched forest. The property includes several lakes and streams and offers many hunting and fishing opportunities. On a developed portion of the property there are a clubhouse, caretaker residence, maintenance and utility buildings and member cottages.

Cassidy said the MFL laws were developed to help small land owners, with a maximum of 160 acre parcels to be enrolled. But a glitch in the law, a loophole that may or may not have been intentionally included, would

Please see FORESTRY page A-2

Okay Summer ATV Goodman, 12-Foot F

After hearing from Dun- Good Riders President Pat Malarkey and Pemine River Riders President Tony Ziebert at a meeting in the Morgan Park lodge Friday, May 8, members of Marinette County Parks Committee voted without dissent to open summer ATV access to Goodman and Twelve Foot Falls county parks on a one year trial basis effective Friday, May 15. Winter access had previously been approved.

Details of getting the areas

ready for summer ATV use were to be worked out with Forestry and Parks Administrator John Scott and Assistant Parks Administrator Eric Aleson.

There is a year-round ATV trail to McClintock Park, and ATV camping is available there.

In another departure from tradition, the committee tacitly agreed to consider a request from Jason Schodeberg to sell ice cream and hot dogs at Twin Bridges Park from a portable stand. To date, vendors have not been allowed in Marinette County parks, but the com-

State Budget Crows

Bob Mather:

- Allen Bousley was Atty. Applicant. He died...wife took over. Application for 56 parcels (@80-120 acres) on its way to Madison. wrong not new law
- they had a forester on staff... had been mawezing... they'll have to do more now.
- now-person fix? (trust/corp.)
- NO "super clean" fix, lawyers say.
- 2004 law: 100% of yield tax goes back to 80% town/20% county
- closed fee goes to DNR... was to be used for MFL grant program.
- "resource aid payment" to ~~towns~~ counties w/40,000 per taxing jurisdiction.
- Iron/Adam/Douglas

Co. Upset Over Coleman Lake Club MFL Tax Breaks

After considerable discussion at meetings in May and June and again on Thursday, July 9, Marinette County Forestry and Parks Committee unanimously approved the wording of a letter to Wisconsin State Forester Paul DeLong, head of the WDNR's Division of Forestry, expressing concerns over a loophole that made nearly all 8,900 acres of Coleman Lake Club in Goodman eligible for property tax relief under the Managed Forest Law (MFL) program. The MFL program limits enrollment to properties of 160 acres or less.

Supervisor Mike Cassidy of Goodman had first informally sought the committee's support in May when he advised them the privately owned hunting and fishing club had gotten around the 160-acre limit by dividing the property into 36 parcels, all with the same owner, but each the maximum 160 acres. All 36 contiguous parcels were in the process of being enrolled under the Managed Forest Law that will give some huge tax breaks and still keep it closed to the public. Cassidy had hoped the enrollment could be stopped, but apparently it cannot.

Formerly, to be eligible for the property tax breaks, property owners had to open their land to the general public for hunting and fishing. That law was changed recently to create two tiers for the MFL program - taxes of approximately \$2 per acre for land that is open for public recreational use and slightly over \$8 per acre for land that remains closed to the public. The program also requires that forest management plans be drawn up and followed, and includes requirement for harvesting timber on a prescribed schedule in line with the DNR-approved forest management plan.

Cassidy said the effect will be a blow to the town's tax base and result in everyone else in the town and the school district being forced to pay higher property taxes. He asked the committee to consider joining the town's opposition to allowing the MFL enrollment to take place, as it will also have an impact on the county's tax base.

The committee took no action as it was not an agenda item, but out the request

Lake Club is a fishing and hunting club and that the purpose of the program was to create incentives for individual forest landowners to engage in sustainable forest management practices on their woodlands, not to reward wealthy landowners with tax breaks.

"This committee understands the importance of the MFL program and the need to encourage private non-industrial landowners to make their resources available for harvest and to contribute to the economic well-being of the state. We run the risk of losing credibility when we support a program for its benefits but condemn portions of it that are locally unpopular. The club is apparently entitled to participate in the program and the tax benefits it provides, yet the substantial loss of tax revenue to the towns and county is very difficult to accept, especially in these times of reduced state aid and other budget difficulties.

"If, as suggested, there are unintended loopholes in the system that allow for this massive shift to occur it is certain that other large landholders will also take advantage of it. Other towns and counties will be faced with the same hardships. The local units of government, including the counties, will be forced to make up the shortfall from the non-participating landowners to the extent allowable and will undoubtedly be forced to cut or eliminate services.

"We urge the Department of Natural Resources to examine the current program qualifications and limits, and to modify as necessary to try to meet the needs of all citizens of the state. It may also be necessary to examine the payments in lieu of taxes to the municipalities to see if these funds can be increased to help soften the blow.

"Other possible considerations could be an increase in the yield tax at harvest and perhaps, more importantly, establishing common-sense limits that reduce the amount of acreage that can be entered annually over this type of ownership. This could help spread the impact over a four or five year period.

The letter concludes, "The Town of Goodman is an integral part of Wisconsin's north woods. Like so many

Aug. 4. 2009 2:21PM

No. 0251

P. 1/2



MARIN

Post-It® Fax Note 7671		Date	# of pages
To	Mary Gibson Glass	From	Liz (Holperin)
Co./Dept.	LRB	Co.	
Phone #		Phone #	
Fax #		Fax #	

MENT

July 9, 2009

Paul DeLong
State Forester
Wisconsin Department of Natural Resources
P.O. Box 7921
Madison, WI 53707-7921

Dear Paul,

The Forestry and Parks Committee of the Marinette County Board of Supervisors has been approached by representatives of the Town of Goodman to go on record as opposing the acceptance of the Coleman Lake Club property into the Managed Forest Law program as 56 individual 160-acre entries. It has been repeatedly stressed that the Coleman Lake Club is a fishing and hunting club and that the purpose of the program was to create incentives for individual forest landowners to engage in sustainable forest management practices on their woodlands, not to reward wealthy landowners with tax breaks.

This committee understands the importance of the MFL program and the need to encourage private non-industrial landowners to make their resources available for harvest and to contribute to the economic wellbeing of this state. We run the risk of losing credibility when we support a program for its benefits but condemn portions of it that are locally unpopular. The club is apparently entitled to participate in the program and the tax benefits it provides, yet the substantial loss of tax revenue to the towns and county is very difficult to accept, especially in these time of reduced state aid and other budget difficulties.

If, as suggested, there are unintended loopholes in the system that allow for this massive shift to occur it is certain that other large landholders will also take advantage of it. Other towns and counties will be faced with the same hardships. The local units of government, including the counties, will be forced to make up the shortfall from the non-participating landowners to the extent allowable and will undoubtedly be forced to cut or eliminate services.


We urge the Department of Natural Resources to examine the current program qualifications and limits, and to modify as necessary to try to meets the needs of all citizens of the state. It may also be necessary to examine the payments in lieu of taxes to the municipalities to see if these funds can be increased to help soften the blow.

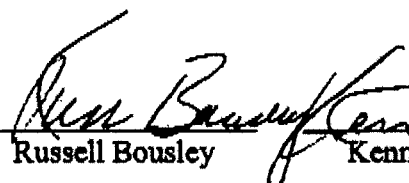



Other possible considerations could be an increase in the yield tax at harvest and perhaps, more importantly, establishing common-sense limits that reduce the amount of acreage that can be entered annually under this type of ownership. This could help spread the impact out over a four or five year period.


The Town of Goodman is an integral part of Wisconsin's north woods. Like so many communities it originated with the lumber industry, has relied heavily on large private forest ownerships, and to this day owes much of its existence to logging and the supporting businesses. This committee would take comfort in knowing that the State of Wisconsin will do its best to ensure that the future benefits of being a part of this great heritage will always outweigh any liabilities. Thank you for your consideration.


Sincerely,


William Walker, Chair


Russell Bousley


Kenneth Mattison


Lawrence Nichols


Allen Mans

Cc; Governor Jim Doyle
Secretary Matt Frank
Senator Jim Holperin
Senator Dave Hansen
Representative Gary Sherman
Representative Jeff Mursau
Representative John Nygren
Ron Kazmierczak
Joe Schwantes

Gibson-Glass, Mary

From: Novak, Elizabeth
Sent: Wednesday, August 19, 2009 9:55 AM
To: Gibson-Glass, Mary
Subject: RE: Drafting regarding managed forest land and the Coleman Lake Club

Mary:

That is fine by us. Bob Mather at the DNR has been our go-to guy. His phone number is 266-1727.

We've talked to him about both of these different language changes, so I think he should be pretty familiar.

Thanks and let me know if you've got questions!

-Liz

From: Gibson-Glass, Mary
Sent: Monday, August 17, 2009 3:41 PM
To: Novak, Elizabeth
Subject: Drafting regarding managed forest land and the Coleman Lake Club

Liz,

As to the first request you sent me, I really cannot draft it until I have more information and can talk to someone very familiar with the managed forestland program to interpret the newspaper article for me. For example, I do not understand what "recent change" in the managed forest land laws is causing the problem. Could I have permission to talk to someone at DNR concerning this and also your second request?

Thanks so much,

Mary

Mary Gibson-Glass
Senior Legislative Attorney
Legislative Reference Bureau
608 267 3215

conv w/ B. Mathews and Quinn Williams (ONR)

Coleman Lake Club was private club
that was incorp
that divided land into LLCs with same
stockholders own^{ing} each of the 56 or 50
LLCs (so each LLC has the same owners)
applicat for MFL not yet approved but will
be. Need to done before 11/15/09. MFL orders
will become effective ~~on~~ on 1/1/2010. Current
law allows this. Owners benefit from the
lower closed land rate (ie lower than non
MFL land) but land still remains private,
ie not open to hunting + each owner
has it to access of all 56 parcels



State of Wisconsin
2009 - 2010 LEGISLATURE

PI RMR
LRB-3239/14

MGG:.....
JL

8 soon (in 8/21)
DN

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

x

Gen

1 AN ACT ...; **relating to:** certain parcels of land subject to managed forest land
2 orders that were part of a parcel of land under single ownership that exceeded
3 8000 acres in size.✓

Analysis by the Legislative Reference Bureau

This is a preliminary draft. An analysis will be provided in a later version.✓

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 77.83 (1) (a) (intro.)^x of the statutes is amended to read:
5 77.83 (1) (a) (intro.) ~~An~~ Except as prohibited under par. (d),[✓] an owner may
6 designate land subject to a managed forest land order as closed to public access. The
7 closed area may consist of either:

History: 1985 a. 29; 1989 a. 79; 1993 a. 131; 2003 a. 226; 2005 a. 299; 2007 a. 20.

8 **SECTION 2.** 77.83 (1)^g of the statutes is created to read:

(1)(d)

1 77.83 (1) (d) A parcel of land 160[✓] acres in size or less that is subject to a managed
2 forest land order may not be closed to public access if the land was, on[✓] January 1,
3 2009, part of a parcel under single ownership that exceeded 8,000[✓] acres in size.

4 (END)

d-note
↓

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

date

LRB-3239/4dn

MGG:.....

jld

I strongly recommend that you have Bob Mather and Quinn Williams of DNR review this draft to make certain it achieves your intent. ✓

Mary Gibson-Glass
Senior Legislative Attorney
Phone: (608) 267-3215

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3239/P1dn
MGG:jld:rs

August 24, 2009

I strongly recommend that you have Bob Mather and Quinn Williams of DNR review this draft to make certain it achieves your intent.

Mary Gibson-Glass
Senior Legislative Attorney
Phone: (608) 267-3215



State of Wisconsin
2009 - 2010 LEGISLATURE

RMR
LRB-3239/P1
MGO:jld/rs

Wed

DN

keep

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

Regen

1 AN ACT *to amend* 77.83 (1) (a) (intro.); and *to create* 77.83 (1) (d) of the statutes;
2 relating to: certain parcels of land subject to managed forest land orders that
3 were part of a parcel of land under single ownership that exceeded 8,000 acres
4 in size.

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The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

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6 77.83 (1) (a) (intro.) Except as prohibited under par. (d), an owner may
7 designate land subject to a managed forest land order as closed to public access. The
8 closed area may consist of either:

9 SECTION 2. 77.83 (1) (d) of the statutes is created to read:

INS
ANL

An area ✓

1

77.83 (1) (d) A parcel of land 160 acres in size or less that is subject to a managed ✓

2

forest land order may not be closed to public access if the land was, on January 1,

3

2009, ✓ part of a parcel ✓ under single ownership that exceeded 8,000 ✓ acres in size.

4

(END)

2009-2010 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3239/lins
MGG:.....

Insert ANL

(MFL)

Under the Managed Forest Land Program administered by the Department of Natural Resources, the owner of a parcel of land designated as managed forest land *
* MFL makes an annual acreage share payment that is lower than, and in lieu of, the property taxes that normally would be payable on the land. In exchange, the owner must comply with certain forestry practices. The owner may keep a specific area closed to public access, and the remainder of the MFL must be kept open for recreational activities, such as hunting, fishing, and cross-country skiing. For MFL that is closed to the public, the MFL owner must make an additional payment. Current law imposes size limits on the area that may be closed, one of these limits being a maximum of 160 acres in a single town, city, or village. *is* *and*
* Under this bill, an MFL owner may not close a specific area even if it is less than 160 acres in a single town, city, or village if the specific area of land was, on January 1, 2009, part of a parcel under single ownership that exceeded 8,000 acres in size.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

date

LRB-3239/1dn

MGG:...

jld

In redrafting this bill, I took out the word "parcel" in the phrase "parcel of land 160 acres or less" because parcel under the managed forest land program is generally used for the entire area of land that is subject to the program. I used the word "area" instead.

Also, I think we could remove the phrase "160 acres or less" entirely. While the use of that phrase ~~addresses~~ the particular situation in your district, under the bill as drafted, areas larger than 160 acres can be closed if they meet the requirements for government and fractional lots under s. 77.83 (2) (a) b. and c. areas regardless of whether they were originally part of larger parcels. If you have been consulting with DNR, you may want to run this question by Quinn Williams or Bob Mather.

Mary Gibson-Glass
Senior Legislative Attorney
Phone: (608) 267-3215

(1)(a) 2.b.
and c.

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3239/1dn
MGG:jld:md

September 15, 2009

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Mary Gibson-Glass
Senior Legislative Attorney
Phone: (608) 267-3215

Duerst, Christina

From: Meinholz, Susan
Sent: Wednesday, September 16, 2009 1:47 PM
To: LRB.Legal
Subject: Draft Review: LRB 09-3239/1 Topic: Limit on closing land under the manged forest land program

Please Jacket LRB 09-3239/1 for the SENATE.